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## **THE CADASTRAL SYSTEM**

**April 2016**

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## 1. BACKGROUND INFORMATION

The Italian cadastre, an inventory of the real property present throughout the national territory, was implemented through the subsequent establishment of two distinct sub-systems: the first – called *Catasto Terreni* (Land Cadastre) – comprising the list of all rural properties and unbuilt land plots, the second – called *Catasto Edilizio Urbano* (Urban Building Cadastre) – including buildings for civil, industrial and commercial use.

The “establishment” of the Land Cadastre, provided by Law n. 3682 of 1 March 1886, was completed in 1956. The regulation for the “maintenance” of the Land Cadastre was approved with Royal Decree n. 2153 of 8 December 1938.

The Land Cadastre is geometrically configured in parcels, as it includes information on both the geometric nature (topography – shape and consistency) and on the technical and economic features (technical-physical characteristics and incomes) of the minimum inventory item represented on the map, the “cadastral parcel”.

The “establishment” of the Urban Building Cadastre, which followed the Land Cadastre, was provided by Law n. 1249 of 11 August 1939, approving the Royal Decree Law n. 652 of 13 April 1939, subsequently amended by Legislative Decree n. 514 of 8 April 1948. The relative implementing regulation was later approved with Presidential Decree n. 1142 of 1 December 1949. The Urban Building Cadastre went into the “maintenance” phase on the 1<sup>st</sup> of January 1962 with homogeneous regulations throughout the Italian State.

The *Catasto dei Fabbricati* (Cadastre of Buildings), established by Decree Law n. 557 of 30 December 1993, passed with amendments into Law n. 133 of 26 February 1994, is an evolution of the Urban Building Cadastre; it concerns all the buildings, both urban and rural. Nowadays, the Cadastre of Buildings doesn’t still replace the Urban Building Cadastre, but completes it and extends its scope.

The founding objectives of cadastre are to survey and register real properties, track their changes and prepare the ground for a fair taxation.

The management of cadastral databases and the provision of related services were entrusted to *Agenzia del Territorio*, established by Legislative Decree n. 300 of 30 July 1999, which reformed the Finance Administration, transferring to the new Agency the duties previously charged to *Dipartimento del Territorio* of the Ministry of Finance.

As from the 1<sup>st</sup> December 2012, *Agenzia del Territorio* was incorporated in *Agenzia delle Entrate* (the Revenue Agency) according to art. 23-*quater*, paragraph 1, of Decree Law n. 95 of 6 July 2012, passed, with amendments, into law by art. 1, paragraph 1, of Law n. 135 of 7 August 2012.

A decree of the Minister of Economy and Finance dated 8 November 2012 implemented the related transfer of functions, equipments, human and financial resources, with effect from the 1<sup>st</sup> December 2012.

## **2. THE CONTENTS OF THE CADASTRAL INFORMATION SYSTEM**

The cadastral information system comprises 4 archives which are different in nature (alphanumerical or graphic), but closely inter-correlated:

- the cartographic archive;
- the Land Cadastre archive (alphanumerical);
- the Urban Building Cadastre archive (alphanumerical);
- the real estate urban units plans archive;
- the archive of Buildings (in progress).

The basic inventory item of the Land Cadastre is the cadastral parcel, legally defined as a continuous piece of land located in a single Municipal area, owned by one or more natural or legal persons, planted with a homogeneous type of crop and having a uniform degree of productivity (class).

The basic inventory item of the Urban Building Cadastre is the real estate urban unit, legally defined as a portion of a building (for example, a dwelling, a shop, an office, etc.), a whole building (for example, a hospital, a hotel, etc.), or groups of buildings (for example, an industrial plant), or an urban area that is independent in terms of its functions and profit capacity.

### **2.1     *The cartographic archive***

The cartographic archive, through the cadastral maps, defines the shape, area and position on the territory of the cadastral parcels.

The specific objective of the cadastral cartography is, therefore, to represent real properties consistently with the different rights existing on them, an aspect that, among all the official cartographies held by the State, can only be found on cadastral maps. Cadastral maps were normally drafted referring to municipal territories<sup>1</sup> and subdivided into sheets, identified through progressive cardinal numbers.

Cadastral cartography may be defined as a “large scale” representation, as it was originally created mostly in a scale of 1:2000<sup>2</sup>.

The Italian cartographic archive, which covers the whole national territory (roughly 300,000 Km<sup>2</sup>), comprises 277,000 map sheets and 20,000 annexes, corresponding to about 340,000 cartographic files.

The cadastral cartography, today wholly available in vector format, is managed through a single GIS application, called WEGIS (Web Enable Gis), throughout the national territory, which operates in a web environment. This application software’s functions make it possible to query cartographic databases, provide users (technical professionals, citizens) with abstracts of cadastral vector maps upon request, update cadastral cartography in vector format either through its digitalization functions or by supplementing updating documents submitted by technical professionals.

Cadastral cartography is one of the official maps of the Italian State<sup>3</sup>.

## **2.2**      *The Land Cadastre archive*

The Land Cadastre archive registers technical-physical, juridical and economic data, linked to each cadastral parcel, including:

- ***cadastral identification*** (name of the Municipality, Section code, map sheet number, parcel number);
- ***place*** (address or name of the location area);
- ***type of crop*** (codified information that refers to a general national classification system);
- ***class of productivity*** (codified information expressing different potential degrees of soil production levels);
- ***consistency*** (expressed in hectares, ares and centiares of surface area);

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<sup>1</sup> *In some cases, municipal territories are subdivided into census sections and the cadastral map is formed on the basis thereof.*

<sup>2</sup> *Cadastral cartography also includes, to a lesser extent, maps in different scales (1:4000, 1:1000 and 1:500).*

<sup>3</sup> *Law n. 68 of 2 February 1960 established the Administration of the Cadastre and of Technical Revenue Services (now, Agenzia delle Entrate) as one of the five cartographic bodies of the Italian State.*

- ***cadastral incomes*** (subdivided into landlord income and agrarian income);
- ***cadastral holder*** (tax code number and personal data of natural persons, or corporate name of legal persons, holding title to the land parcel, supplemented with information on the type of right held and on the share of interest in it).

Additionally, each parcel is provided with identification data of the deeds that determined a change in the status of the holders (for example, transfer of title), or in the technical-physical state of the property. By tracking these changes, data relative to cadastral parcels are time-linked for subsequent phases. This makes it possible to browse them also referring to a previous time period.

At the end of December 2015, the Land Cadastre archive comprised about 85.4 million cadastral parcels; out of these, approximately 60 million producing a cadastral income<sup>4</sup>.

The Land Cadastre archive is now completely computerized and organized into an Oracle database.

### **2.3     *The Urban Building Cadastre archive***

Analogously to the Land Cadastre, the Urban Building Cadastre archive registers technical-physical, juridical and economic data, linked to each real estate urban unit, including:

- ***cadastral identification*** (name of the Municipality, Section code, map sheet number, parcel number, sub-parcel number);
- ***address*** (generally referring to the official street guides provided by Municipal Authorities);
- ***typology*** (coded information, linked to the permitted use of the real estate urban unit, which refers to a general classification currently listing different typologies organized into 5 groups identified as letter A - residential use, B - public use, C - commercial use and outbuildings, D - industrial and special commercial uses and E - uses of community interest. For inventory purposes provided for under civil law, particular real estate units that, for their nature or state of construction, do not have the capacity of producing income - unbuilt urban areas, real estate urban units under construction, etc. - are registered under “fictitious” categories of group F, bearing no indication of cadastral income);

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<sup>4</sup> *The remaining parcels concern areas containing buildings registered in the Urban Building Cadastre and other areas that are exempt from cadastral income valuation. Source: DWH Agenzia delle Entrate (as at 31 December 2015).*



- **class of productivity** (this is expressed only for the real estate urban units registered under a typology of groups A, B and C and is coded information outlining different levels of possible income);
- **consistency** (this is expressed differently according to the typology under which the real estate urban unit is listed. For units listed under group A, it is expressed in number of main rooms. For units listed under group B, it is expressed in m<sup>3</sup>, while for units listed under group C it is expressed in m<sup>2</sup> of net area. Consistency is not expressed for units listed under groups D and E.  
In addition to the consistency data originally provided for in the founding law of the Urban Building Cadastre, with reference to the provisions of Presidential Decree n. 138 of 23 March 1998, for the real estate units listed under groups A, B and C consistency of the gross area in m<sup>2</sup> has also been determined);
- **cadastral income** (defined as the ordinary before-tax income that can be potentially produced from the real estate urban unit, after having detracted ordinary maintenance expenses and eventual losses).

The indication of the holders, of the type of right held and the share of interest in it, as well as the registration of changes in rights and in the state of real estate urban units, occur according to the very same procedures described above in relation to cadastral parcels registered in the Land Cadastre.

### **The urban real estate stock**

The real estate stock registered in the Italian cadastral archives as at 31 December 2015 consists of about 72.4 million buildings or parts of them. Out of these, about 62.8 million are registered under “ordinary” and “special” cadastral typologies, bearing indication of cadastral income (total cadastral income amounting to about 36.7 billion euros).

About 6.3 million properties are “common properties unsuitable for registration” (namely properties with a shared use by several real estate units, that do not independently produce an income).

More than 3.2 million properties are registered under cadastral typologies of group F, as real estate units that do not have the capacity of producing income (unbuilt urban areas, paved roofs, real estate urban units under construction or still lacking an assigned use, ruins).

Cadastral typologies	Stock
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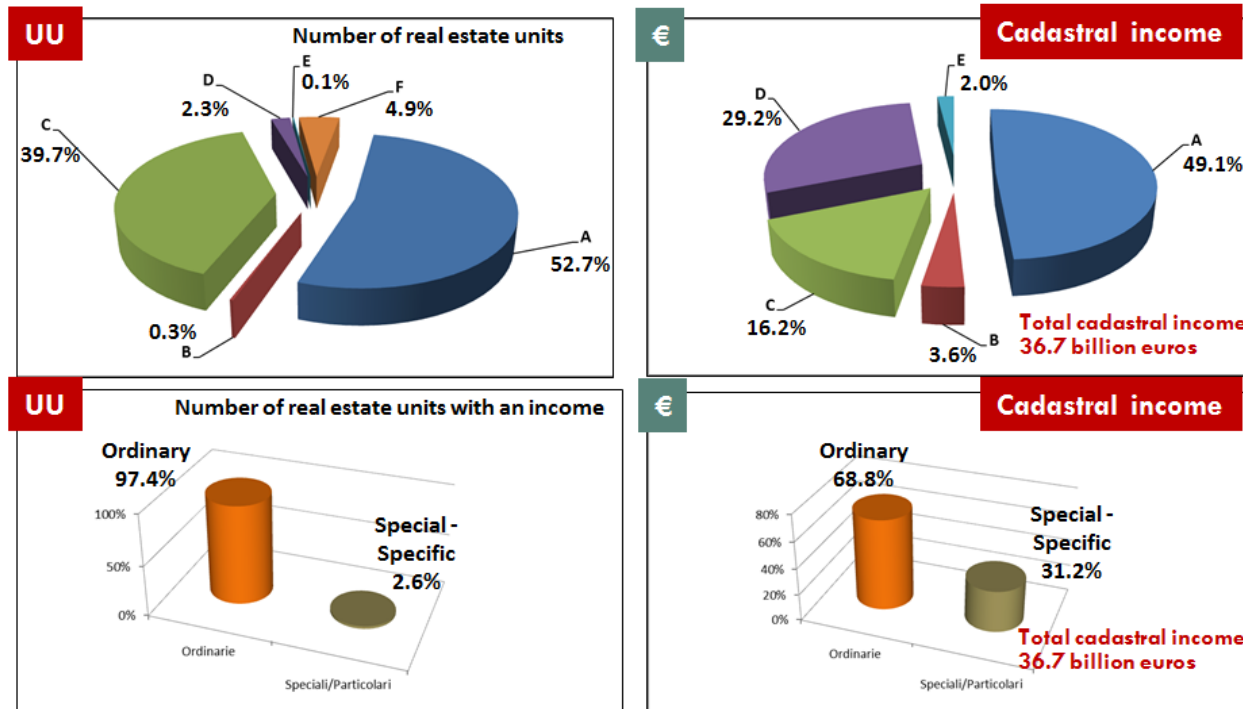
<b>Group A (dwellings, offices, professional studios)</b>	<b>52.7%</b>
<b>Group C (commercial/artisan business, outbuildings)</b>	<b>39.7%</b>
<b>Group D (special use)</b>	<b>2.3%</b>
<b>Group E (specific use)</b>	<b>0.1%</b>
<b>Group B (public use)</b>	<b>0.3%</b>
<b>Group F (urban particular units)</b>	<b>4.9%</b>

Most part of the Italian real estate stock is registered under group A (dwellings, offices, professional studios – about 53%) and under group C (commercial/artisan business, outbuildings – about 40%).

65.2 % of the total cadastral income (23.9 billion euros) refers to properties from groups A and C.

Properties of group D, though only 2.3% of the real estate stock, produce a relevant part of related income, equal to about 29.2% (10.7 billion euros).

As in the case of the Land Cadastre, also the Urban Building Cadastre archive is now wholly computerized and organized into an Oracle database.



## 2.4 The real estate urban units plans archive

In addition to the information described above, the Urban Building Cadastre information system also includes graphic information. More specifically, each real estate urban unit comes complete with a planimetric representation that is normally projected in a scale of 1:200.

Units that do not require a cadastral income assessment are represented through a special graphics datasheet (named “*elaborato planimetrico*”) that defines their shape and position inside the building in which they are located.

The real estate urban units plans archive, linked to the alphanumeric information archive through the cadastral identification data of the units, is now wholly computerized. In details, while plans already existing in paper format were entered into the information system through the acquisition of their raster images, starting from the end of the ‘90s, thanks to the automation of updating procedures the new real estate urban units (new

buildings or changes to the units already registered) are entered into the information system having in attachment their planimetric representation in electronic format, directly provided by the technical professionals concerned.

## **2.5      *The archive of Buildings***

While implementing the Integrated Real Estate Register (*provided by art. 19 of Decree Law n. 78 of 31 May 2010, it is a computerized archive of real properties created and managed by the Agency, that certificates, for fiscal purposes, the integration progress of its different archives: administrative, cartographic, planimetric and land registry*), the Agency is also establishing a new unified cadastral archive named “Integrated Land System” (SIT).

It will make it possible to improve the localization, on a spatial basis, of each property registered in the cadastre, putting together all the related information: identification data, technical and administrative information, cadastral income (for fiscal purposes), as well as an assessed value on the basis of data collected by OMI (*Osservatorio del Mercato Immobiliare - Real estate market monitoring system*), aiming at a fair and up-to-date land management and real estate taxation.

The new archive, differently from the current national cadastre system, based on parcels and urban real estate units, will include information referring to the object “building”, that until now has never been given an autonomous relevance in the cadastral records.

The new object “building” will make it possible, in the input phase of information coming from applications for changes in cadastral registration (e.g. address, cadastral typology), to overcome differences often existing in data concerning real estate units located in the same building and to have a proper alignment.

The first procedures to manage the “building” in the databases were started up in 2011, following several tests made with a view to revision processes.

More specifically, these activities, still in progress, have mainly been aimed at identifying the floor level and linking the “building” to each real estate unit located inside it.

## **3. THE UPDATING PROCEDURES**

Whereas it was the State that established the cadastre, its updating is essentially delegated to real estate or land owners, through technical professionals qualified to draft cadastral updating documents (mainly surveyors, engineers, architects etc.).

The State, in addition to managing the archives, has full competence over the following activities:

- creating new cartography;
- performing topographic surveys of public interest;
- checking and validating updates proposed by the party;
- performing ordinary (five-yearly) and extraordinary revisions.

Thanks to the computerization of cadastral records, the former *Agenzia del Territorio* has progressively adopted procedures aimed at enabling users to present applications for cadastral registration changes in digital format or to submit them online, so that the results of the proposed updates can be registered in databanks in real time<sup>5</sup>.

The application softwares developed by the Agency, downloadable directly from the website [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it), are unique and mandatory on the whole national territory and are made available to users free of charge.

### **3.1**      *The PREGEO procedure for Land Cadastre*

Regarding Land Cadastre, variations in the state of cadastral parcels (consistency, shape or permitted use) are registered through the submission by the interested private parties of the following updating documents:

- land parcelling out, aimed at the subdivision of one or more existing parcels to create geometrically different new parcels;
- building representation on the map, required when a new building or other permanent construction is built on a parcel, or an existing one is expanded.

These documents are drafted through the computerized procedure PREGEO which allows, through the management of administrative, technical and spatial data related to the survey, to update the Land Cadastre cartographic and alphanumerical archives.

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<sup>5</sup> *In compliance with the Decision of the Agency Director dated 11 March 2015, from the 1<sup>st</sup> of June 2015 chartered professionals qualified to draft and submit cadastral updating documents can submit them only through the online channel.*

*The mandatory service concerns the documents drafted using computerized procedures provided by the Decision of the Director of Agenzia del Territorio dated 22 March 2005 and, specifically, declarations for registration of newly built urban real estate units, declarations for variation in the state, consistency and permitted use of registered units, declarations concerning properties not producing an urban income, including common properties, and their changes, building representations on the map, land parcelling out, assessments of the correct area of existing parcels.*

The PREGEO software makes it possible the automatic processing of cadastral documents and updates submitted by professionals, that become more rapid, simplified, automatic, clear and don't need any human intervention.

The present edition of "PREGEO 10" with its high level of automation and simplification makes it possible for the Agency to save resources and to significantly speed up the updating processes.

The average number of land cadastre technical documents processed through this procedure in the period 2013-2015 is about 372,000, although it is necessary to highlight that in the year 2015 the number of documents amounted to about 313,000.

### **3.2**      *The DOCFA procedure for Urban Building Cadastre*

Referring to Urban Building Cadastre, the technical updating documents concern:

- new buildings, in case of new construction of a building or other permanent structure. The updating document includes, for each urban real estate unit present in the new building, both administrative data (consistency, typology, class and cadastral income) and plans;
- variations in the state or consistency of registered real estate units, following restructuring works.

To draft these updating documents the qualified professional uses the procedure named DOCFA that makes it possible to create files containing graphic (plans of the single units and datasheets representing the whole building) and alphanumerical (technical-physical and income data) information on the real estate units that have to be registered or changed in the cadastre. The procedure's innovative breakthrough is dramatic as it features functions enabling the person who makes the declaration to propose typology, class and consistency (and, consequently, the related cadastral income) to be assigned to the real estate units, that can be defined on the basis of a specific algorithm referenced on the declared characteristics of the real estate unit affecting income. Said cadastral income is registered in the cadastral database as "proposed income" until the Office carries out its suitability controls (and possible amendment activities) through computerized or conventional assessment tools, that can also be sample-based, in any case within 12 months after submission of the updating documents (the term is regulative and not peremptory).

The average number of urban real estate units processed through this procedure in the period 2013-2015 is about 1,400,000, although it is necessary to highlight that in the year 2015 the number of these units amounted to about 1,260,000.

### **3.3**     *The VOLTURA procedure*

Changes related to subjects mainly concern the variation requests to modify the cadastral holders, submitted by those who are committed to register civil or judicial acts transferring rights registered in the cadastre (notaries, public officers, clerks of courts, etc.). Similarly, persons obliged to submit the declaration of succession have to present a variation request referring to transfer of rights following the death of the previous holder.

For this duty the software procedure named VOLTURA is available, that makes it possible to draft digital applications for changes in cadastral registrations normally consequent to real estate rights transfers due to the death of the title-holder (successions, consolidation of usufruct, etc.), so as to facilitate the immediate registration of the change in ownership and thus achieve the direct and immediate updating of the cadastral databank.

This procedure completes the overview of the automatic procedures whereby to submit and enter cadastral registration changes. It supplements the other procedures aimed at updating the names of holders registered in the cadastre through the automatic collection of data relative to the transfers of rights, after their registration at the Land Registry Offices (automatic cadastral registration change from transcription notation – Nota procedure – and from the single electronic form – Unidoc procedure).

The average number of applications for changes in cadastral registrations in the period 2013-2015 is about 830,000 (data related to year 2015 correspond with this average value).

### **3.4**     *The DOCTE procedure*

Persons who change the kind of crop planted on a land parcel, as it is registered in the Land Cadastre database, are obliged to declare this variation, using the DOCTE Software 2.0 or a specific form for Declaration of crop changes, to be submitted to the competent Provincial Office – *Territorio*.

As from the 1<sup>st</sup> of January 2007 this duty is not necessary if a person correctly declares the use of soil in each cadastral parcel to a paying Body, recognized as supplier of agricultural subsidies.

On the basis of these declarations Agea (the Italian paying agency for agricultural subsidies) yearly proposes to the Revenue Agency the updating of Land Cadastre database.

Following this update, the Revenue Agency publishes in the Official Journal a public statement including the list of Municipalities involved by crop variations.

For sixty days following this publication the Agency makes available the lists of parcels involved by the updating.

The list of parcels involved by these crop variations can be accessed:

- at the Provincial Offices – *Territorio*;
- at the involved Municipality, within sixty days following the publication of the statement in the Official Journal;
- through the online service.

Users can point out any discrepancy between the information they declared and those found in the Land Cadastre database, though a request for rectification.

## **4. THE PROVIDED SERVICES**

The continuous improvement in quality of services provided to users is one of the main objectives for the Agency, that promotes transparency, simplification of processes and easy access to its services, as well as interchange of data on the real estate stock with other Public Administrations.

In this perspective, considering the different needs of users interested in cadastral data (individual users, companies, private professionals, Public Administrations, etc.), the Agency has developed specific services and established special channels, giving a preference to the online channel.

### **4.1 *Services for the GENERAL PUBLIC***

#### **A. *ONLINE SERVICES.***

- ***Online cadastral data queries:*** there are different online search/download options to obtain information on the properties listed in the cadastral databank:
  - *search/download of the cadastral incomes (on the basis of the cadastral identification codes of the properties)* – allows users to obtain free of charge information on the cadastral income. They only have to specify the tax code number, the cadastral identification code and the Province in which the property concerned is located;
  - *cadastral outcomes (cadastral data search by tax code number)* – differently from the one based on cadastral identification codes, this kind of search requires a previous accreditation, but it allows to obtain, in addition to the cadastral incomes and



identification codes, also descriptive information and data concerning the ownership and the share of interest in it, free of charge too (this service is accessible through the portal “*Fisconline*”);

- *Certitel – cadastral documents* – is a service provided in collaboration with *Poste Italiane S.p.A.*, which allows to receive, upon payment, via email or ordinary mail, the requested cadastral documents.
- ***Personal queries***: it allows all taxpayers, previously enabled to services “*Fisconline*” and “*Entratel*” of the Agency, holding title (even a shared one) to a property, to access free of charge the cadastral and land registry data bases, to check plans, cadastral incomes, class and typology, cadastral area assessed according to criteria provided by Presidential Decree n. 138/1998 (for properties under groups A, B and C registered with a plan) and, only for dwellings, the area<sup>6</sup> that can be used by Municipalities as a basis for the urban waste tax (TARI), the map with the land parcel. This procedure is operational for properties located in all the national territory (except the Autonomous Provinces of Trento and Bolzano);
- ***Contact center***: this service targets users who find inconsistencies in their property’s cadastral status and allows them to submit an online request to correct cadastral data.

## **B. FRONT-OFFICE SERVICES.**

- ***Cadastral certificates***. The expression “cadastral certificate” refers to the certified representation of the contents of cadastral records and of the additional documentation stored in the archives. A cadastral certificate may be an abstract, reporting what is represented on the map and in the cadastral documents, as well as an authenticated representation of plans, datasheets and other documents filed in the register. More specifically, a certificate is the official way of acquiring identification and income data relative to real estate properties (land and buildings) and of verifying if a given person (natural or legal) holds a title thereto;
- ***Cadastral data queries***. The data and documents search is generally followed by the issue, in the form of an unstamped paper copy, of the databank output. Its contents are the same as in a certificate, but it does not have the legal validity thereof.

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<sup>6</sup> *Excluding balconies, terraces and uncovered annex areas, whether adjoining or not (Decision of the Director of Agenzia delle Entrate dated 29 March 2013).*

## 4.2 *Services for PROFESSIONALS*

Considering the role played by private professionals in the updating process of the cadastral data banks, the Agency gave a main importance to the development of services aimed at simplifying the related duties, and especially to the use of online channel. In this perspective, it created a specific web portal, named **SISTER**, through which it is possible to access the following services:

- *cadastral data queries*: it comprises advanced searching functions (diversified query keys, present-day and time-linked consultations, etc.) for data contained in the Land Cadastre and in the Urban Building Cadastre (with subsequent data printout). This real-time consultation result is identical, in its contents, to the information that can be obtained at the front-office desk;
- *cadastral data queries results in a suitable format for computer processing*: it makes it possible to get cadastral data queries results (usually in non-editable format pdf), also in a suitable format for computer processing “xml”, to carry out several activities. In this way private professionals (and institutions) can complete their own archives with information stored in the land and urban cadastre records;
- *request/issue of digital map abstract* (for the drafting of updating documents);
- *documents submission*: it enables to online submitting of documents drafted through the application softwares provided by the Agency (PREGEO, DOCFA, etc.) for the purpose of updating cadastral databases, monitor their processing status and receive the answers from the Office, through the online submission to the competent Offices (Land Registry Offices, Fiscal Registry Offices, Cadastre Offices);
- *online cadastral maps*: this service enables users subscribed to the Sister web platform to request maps related to all the Italian provinces, except for Trento and Bolzano. The online purchase has the same costs required for the digital copies of the maps provided at the provincial offices (*Decision of the former Agenzia del Territorio dated 19 March 2003, published in the Official Journal n. 74 of 29 March 2003*).

### 4.3 *Services for MUNICIPAL AUTHORITIES and INSTITUTIONS*

With a view to develop collaboration and cooperation aiming at improving data quality, streamlining administrative processes and supporting local taxation and land management policies, the former *Agenzia del Territorio* created the “**Portal for Municipal Authorities**”, accessible to Municipalities on the basis of an agreement, for online supplying of cadastral data in two different ways:

- "*upon request*": supplies upon request of an Administration, concerning – both for the Land and the Urban Building Cadastre and for the vector cartography – all cadastral data updated at the date specified by the user and/or the updates registered during a given time interval;
- "*specific*": periodic supplies concerning data related to registration of new real estate units or changes in already registered units, the results of changes in cadastral incomes related to single real estate units, the metric data from the Urban Building Cadastre and data related to changes in the cadastral holders.

Moreover, within the framework of the *Operational Cooperation* and Digital Administration, the Agency has outlined technical and economic rules that apply to the use made of its data by other Public Administrations. Data are provided through the “*Sistema di Interscambio*” (**Automated Data Exchange System**) of the Agency, in compliance with provisions ruling the Public Connectivity System (SPC). The Data Exchange System meets the needs of those Local Authorities that, equipped with advanced information systems, are interested in an automated data exchange process.

As from 11 May 2015 Municipalities were given a new option to access free of charge the **cadastral plans of urban real estate units**.

This service, available through the online platform Sister, allows to display the plan of a real estate unit, directly accessing the data banks managed by the Agency, enabling the Local Authority to improve its control levels and urban planning activities, as well as the management of the local real estate taxation.

## 5. THE MAIN PROJECT ACTIVITIES

In the last years the exact knowledge of the cadastral information stock managed by the Agency proved to be increasingly important for its supporting function to the national and local fiscal policy decision-making in the real estate field.

The continuous and effective updating of this information stock, also considering its fiscal and civil value, makes it possible an optimum land management.

The Agency was often required by law to carry out different activities that resulted in the updating of the cadastral data bank, improving the level of representation of the real situation and, thus, assuring an increasing reliability of data.

### **5.1**     *The identification of “hidden buildings”*

The identification and regularization of buildings unregistered in the cadastre (so called “hidden buildings”) is ruled by art. 2, paragraph 36, of Decree Law n. 262 of 3 October 2006 (approved with amendments through Law n. 286 of 24 November 2006), by art. 19 of Decree Law n. 78 of 31 May 2010 (approved with amendments through Law n. 122 of 30 July 2010) and by Decree Law n. 225 of 29 December 2010.

Hidden buildings were identified through a well-structured and complex process operated in all the national territory, except for the Autonomous Provinces of Trento and Bolzano.

The first activity was the overlaying of high resolution digital ortophotos (aerial images geometrically corrected and equivalent to a map, made available by Agea – Agency for agriculture subsidies) to the computerized cadastral cartography managed by the Agency.

Then, additional checks in the cadastral administrative archives were made to identify Land Cadastre parcels where buildings undeclared to cadastre had been discovered.

The complex control activity over buildings unknown to Cadastre led to identify more than 1.2 million urban units unregistered in the cadastral database, in more than 2.2 million Land Cadastre parcels.

Out of these units, about 769 thousands were given a final cadastral income, while for 492 thousands the income was provisionally assessed.

In fact, the Decree Law n. 78 of 2010 provided that, pending the final registration in the cadastre, the office had to give to the undeclared buildings still to be regularized an estimated provisional income. To estimate the cadastral incomes and link them to the buildings, the Agency based on accurate parameters, picked up through external surveys to the irregular buildings, too.

The total value of the cadastral incomes that during these activities were referred to buildings identified and registered in the databases is over 825 million euros. More specifically, 537 million euros correspond to the final incomes, i.e. the ones given after the interested persons spontaneously submitted the needed updating documents to Cadastre, while a value of 288 million euros is related to the estimated ones, i.e. the incomes given by the office, because the buildings had not been voluntarily registered by the taxpayers by the 30 November 2012, when the verification activity on undeclared buildings was closed up.

The whole “hidden buildings” program is able to produce, if the estimated incomes are confirmed, a total increase in tax return that may be assumed by the Department of Finance in about 589 million euros.

## **5.2** *Partial revision of categorization ex paragraph 335*

The revision of categorization is ruled by the “2005 Budget law” (Law n. 311 of 2004), whose art. 1, paragraph 335, stated that Municipalities could ask to *Agenzia del Territorio* (now incorporated in *Agenzia delle Entrate*) a partial revision of real estate categorization.

The Agency, after verifying the necessary conditions (existence of at least three cadastral micro-zones in the cities and a difference between the average market value and the cadastral average value higher or lower than 35%, compared to the same ratio referred to the whole set of municipal micro-zones), begins the activity of assigning the new classes and reviewing the cadastral incomes.

The revision, amending the typology and the class of the real estate unit, also involves the change of cadastral income, that is notified to cadastral holders through verification notices.

So far, the Municipalities that have asked to the Agency the partial revision of categorization are 17 (including Roma, Milano, Ferrara, Perugia, Bari, Lecce).

In these 17 cities 38 micro-zones have been inspected, for a total of 418,118 real estate units. The modified real estate urban units have been 327,649 (about 78% of the units located in the “abnormal” micro-zones), from which an increase in the cadastral income of over 183 million euros have resulted.

The most recent and complex operation was the investigation in Rome, held by the Agency upon request of the City council (resolution n. 5 of 11 October 2010), which involved 175,354 real estate units out of a total of 224,285, located in 17 cadastral micro-zones of the city, proved to be “abnormal”.

The micro-zones involved by revision of categorization were the City centre, *Aventino*, *Trastevere*, *Borgo*, *Prati*, *Flaminio 1*, *XX Settembre*, *Monti*, *San Saba*, *Testaccio*, *Gianicolo*, *Delle Vittorie-Trionfale*, *Flaminio 2*, *Parioli*, *Salario Trieste*, *Esquilino* and *Appia villas*.

Among the most evident effects of this activity there is the substantial disappearance of some not more topical cadastral typologies, such as the ultra-cheap (A/5), and the significant reduction of cheap (A/4) and economic (A/3) dwelling-houses, still present in several central zones.

The involved cadastral holders were notified the cadastral verification notices, including proper justification of the revision of categorization and information about the updating of data concerning typology, class and income of their properties.

The activity included an appropriate assistance to involved citizens. In addition to the online consultation service, present in the home page of the Agency's website, various channels of assistance and information to taxpayers have been made available through:

- a specific call center (which could be reached through a toll-free number) where it was possible to directly book an appointment at the Provincial Office -*Territorio* of Rome;
- the Provincial Office - *Territorio* of Rome, at the counters reserved to users ex paragraph 335;
- e-mailing to a specific address.

## **6. THE VALUATION SYSTEM OF THE URBAN BUILDING CADASTRE**

In respect of the mass valuation of the cadastral incomes of real estate urban units registered in the Urban Building Cadastre, cadastral rules provide different approaches to be taken according to the functional use of the units (cadastral typology).

More specifically, for units registered under the ordinary typologies of groups A, B and C (see Annex), the application of a comparative method (by classes and tariffs) is provided, while for real estate urban units registered under the typologies of groups D and E, in consideration of the peculiar and unique features of these assets, the direct valuation thereof, on a unit-by-unit basis, is applied.

Therefore, for real estate urban units registered under the typologies of groups A, B and C, it is necessary to preliminarily identify the list of typologies existing in each Municipality<sup>7</sup> – this activity is named qualification procedure – referring to a pre-established comprehensive list of typologies (see Annex). The following activity is the identification, for each cadastral typology listed, of one or more income classes (classification procedure) on the basis of factors linked to the location of the units within the Municipal territory (centre, suburbs, with the relative provision of public services and utilities). The income variation between one class and the following one will usually be not less than 15%.

Once this operation is finished, a qualification and classification table containing the list of cadastral typologies and classes existing in its territory will be available for each Municipality.

The following step is the determination of the cadastral tariffs (cadastral income per consistency unit) to be referred to each typology and class listed in the table. This procedure consists in determining, through specific economic analyses performed on sample real estate units called “reference

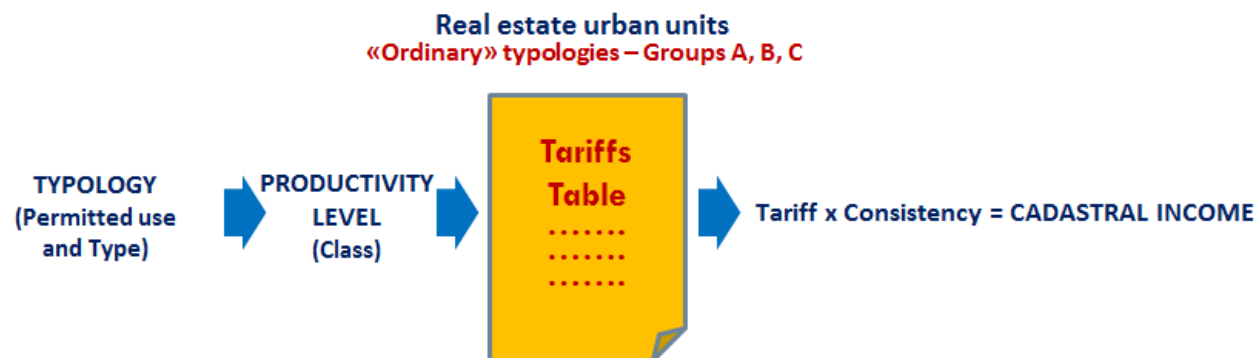
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<sup>7</sup> *The territorial area of some Municipalities may be subdivided into several portions (defined as census zones) that are homogeneous from the point of view of their environmental and construction characteristics, each of which corresponding to a different qualification and classification table.*

units”, the gross average ordinary income that might be (potentially) produced by each unit of consistency, after the deduction of maintenance costs and of any other expense and eventual loss, excluding taxes.

Finally, the method used to determine the cadastral income for each real estate urban unit registered in the Urban Building Cadastre comes complete with the determination of its “categorization”, which consists in linking to each unit the most pertinent typology and class present in the qualification and classification table of the Municipality in which it is located, considering its positional and construction characteristics, in determining its consistency (in terms of rooms, m<sup>2</sup> or m<sup>3</sup>, according to the typology under which it is registered) and, subsequently, in multiplying the assessed cadastral tariff for the consistency of the real estate urban unit.

The Urban Building Cadastre’s tariffs currently in force were determined referring to the fiscal period 1988/89.



It is understood that, while categorization is a frequent operation in the maintenance activities of the Urban Building Cadastre (declarations of new urban units or changes in existing ones), the other operations leading to the definition (or updating) of the classification framework and of the related cadastral tariffs only occur as a consequence of provisions given by law and pertinent ministerial decrees.

The cadastral income of real estate urban units registered under the typologies of group D and E is determined on a case-by-case basis, through conventional urban valuation techniques.





# ANNEX

## COMPREHENSIVE LIST OF TYPOLOGIES

### I) - REAL ESTATE UNITS FOR ORDINARY USE

#### GROUP A

- A/1 - Luxury dwelling-houses
- A/2 - Well-finished dwelling-houses
- A/3 - Economic dwelling-houses
- A/4 - Cheap dwelling-houses
- A/5 - Ultra-cheap dwelling-houses
- A/6 - Rural dwelling-houses
- A/7 - Detached houses
- A/8 - Villas
- A/9 - Castles, palaces of great artistic and historical value
- A/10 - Private offices and practices
- A/11 - Traditional local dwelling-houses and accommodations

#### GROUP B

- B/1 - Schools and boarding schools; girls' boarding schools, shelters, orphanages, hospices, convents, seminaries and barracks
- B/2 - Nursing homes and hospitals (when, due to their characteristics, they are comparable with the reference units)
- B/3 - Prisons and reformatories
- B/4 - Public offices
- B/5 - Schools, scientific laboratories
- B/6 - Libraries, picture galleries, museums, art galleries, academies, not located in buildings included in group A/9
- B/7 - Chapels and oratories not used as public places of cult
- B/8 - Underground food storage

#### GROUP C

- C/1 - Shops and workshops
- C/2 - Warehouses and storage facilities
- C/3 - Crafts and trades workshops
- C/4 - Sports facilities
- C/5 - Beach facilities and spas
- C/6 - Stables, sheds, storehouses and garages
- C/7 - Closed and open canopies

### II) - REAL ESTATE UNITS FOR SPECIAL USE

## **GROUP D**

- D/1 - Factories
- D/2 - Hotels and pensions
- D/3 - Theatres, cinema theatres, concert and performance halls
- D/4 - Nursing homes and hospitals (when, due to their characteristics, they are not comparable with the reference units)
- D/5 - Credit, exchange and insurance institutions (when, due to their characteristics, they are not comparable with the reference)
- D/6 - Sports facilities (when, due to their characteristics, they are not comparable with the reference units)
- D/7 - Buildings constructed for or adjusted to meet special industrial needs and not liable to be destined for a different use without radical transformations
- D/8 - Buildings constructed for or adjusted to meet special commercial needs and not liable to be destined for a different use without radical transformations
- D/9 - Floating or pile buildings, tethered to fixed points on the ground; private toll bridges
- D/10 - Buildings for productive functions connected to agricultural activities

### **III) - REAL ESTATE UNITS FOR SPECIFIC USE**

## **GROUP E**

- E/1 - Land, sea and air transport service stations
- E/2 - Municipal and provincial toll bridges
- E/3 - Constructions and buildings for special public use
- E/4 - Fenced enclosures for special public use
- E/5 - Buildings enclosed within fortifications and outhouses
- E/6 - Lighthouses, traffic lights, municipal clock towers
- E/7 - Buildings used as public places of cult
- E/8 - Buildings and constructions in cemeteries, excluding burial niches, tombs and family graves
- E/9 - Special-use buildings not included in the foregoing Group E typologies

### **FICTITIOUS TYPOLOGIES**

## **GROUP F**

- F/1 - Unbuilt urban areas
- F/2 - Units in a state of collapse
- F/3 - Units under construction
- F/4 - Units transitorily without a well-defined use
- F/5 - Paved roof
- F/6 - Buildings still to be declared for cadastral registration